

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16208400100000
City Administrator
905 Third Avenue Box 910
Alton, IA 51003

CITY OF ALTON, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	583,323		583,323	581,231
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	583,323		583,323	581,231
Delinquent property taxes	0		0	
TIF revenues	533,719		533,719	535,848
Other city taxes	179,561	0	179,561	144,275
Licenses and permits	22,545	0	22,545	19,575
Use of money and property	44,286	10,923	55,209	36,525
Intergovernmental	350,640	0	350,640	331,483
Charges for fees and service	113,763	1,960,239	2,074,002	2,021,676
Special assessments	6,371	0	6,371	3,883
Miscellaneous	87,468	45,321	132,789	127,900
Other financing sources	2,282,632	171,112	2,453,744	2,745,712
Total revenues and other sources	4,204,308	2,187,595	6,391,903	6,548,108
Expenditures and Other Financing Uses				
Public safety	241,113	0	241,113	255,128
Public works	217,505	0	217,505	257,197
Health and social services	0	0	0	1,250
Culture and recreation	192,525	0	192,525	215,055
Community and economic development	125,461	0	125,461	149,898
General government	81,434	0	81,434	100,382
Debt service	363,052	0	363,052	325,028
Capital projects	1,379,147	0	1,379,147	1,774,197
Total governmental activities expenditures	2,600,237	0	2,600,237	3,078,135
Business type activities	0	1,909,312	1,909,312	2,203,464
Total ALL expenditures	2,600,237	1,909,312	4,509,549	5,281,599
Other financing uses, including transfers out	492,675	860,837	1,353,512	2,000,712
Total ALL expenditures/And other financing uses	3,092,912	2,770,149	5,863,061	7,282,311
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,111,396	-582,554	528,842	-734,203
Beginning fund balance July 1, 2016	1,100,714	1,729,219	2,829,933	2,383,448
Ending fund balance June 30, 2017	2,212,110	1,146,665	3,358,775	1,649,245

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 2,410,000	Other long-term debt	\$ 0
Revenue debt	\$ 792,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,333,893

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		9/27/2017	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Dale Oltnans	→	712	756-4314
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF ALTON Can't be both GAAP and NON-GAAP					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	313,403	29,988		239,932			583,323			583,323	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	313,403	29,988		239,932	0		583,323		T01	583,323	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	313,403	29,988		239,932	0	0	583,323			583,323	6			
7	TIF revenues			533,719				533,719		T01	533,719	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		179,561					179,561		T09	179,561	14			
15	TOTAL OTHER CITY TAXES	0	179,561	0	0	0	0	179,561	0		179,561	15			
16	Section B - LICENSES AND PERMITS	22,545						22,545		T29	22,545	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	5,079		3,402	759	1,074		10,314	10,623	U20	20,937	18			
19	Rents and royalties	11,378						11,378		U40	11,378	19			
20	Other miscellaneous use of money and property	22,594						22,594	300	U20	22,894	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	39,051	0	3,402	759	1,074	0	44,286	10,923		55,209	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants	10,000						10,000		B50	10,000	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	10,000	0	0	0	0	0	10,000	0		10,000	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		150,959					150,959		C46	150,959	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,860				85,000		86,860		C89	86,860	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	6,454	620	41,843	10,219			59,136		C89	59,136	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	8,314	151,579	41,843	10,219	85,000	0	296,955	0		296,955	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	25,440						25,440		D89	25,440	64
65	Township contributions	18,245						18,245		D89	18,245	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	43,685	0	0	0	0	0	43,685	0		43,685	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	61,999	151,579	41,843	10,219	85,000	0	350,640	0		350,640	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	245,975	A91	245,975	73
74	Sewer							0	193,446	A80	193,446	74
75	Electric							0	978,913	A92	978,913	75
76	Gas							0	522,851	A93	522,851	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	81,520						81,520		A81	81,520	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	19,054	A80	19,054	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	17,066						17,066		A89	17,066	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	12,090						12,090		A61	12,090	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	1,887	1,200					3,087			3,087	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	112,563	1,200	0	0	0	0	113,763	1,960,239		2,074,002	104
105												105
106	Section F - SPECIAL ASSESSMENTS				6,371			6,371		U01	6,371	106
107	Section G - MISCELLANEOUS											107
108	Contributions	56,939				8,000		64,939		U99	64,939	108
109	Deposits and sales/fuel tax refunds	551						551	13,490	U99	14,041	109
110	Sale of property and merchandise	4,623						4,623	2,372	U11	6,995	110
111	Fines	1,958						1,958		U30	1,958	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	7,068				8,329		15,397	29,459		44,856	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	71,139	0	0	0	16,329	0	87,468	45,321		132,789	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	620,700	362,328	578,964	257,281	102,403	0	1,921,676	2,016,483		3,938,159	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales					232		232		NR	232	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					1,100,000		1,100,000		NR	1,100,000	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	115,000				976,337		1,091,337	56,776		1,148,113	127			
128	Internal TIF loans and transfers in				70,950	20,113		91,063	114,336		205,399	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	115,000	0	0	70,950	2,096,682	0	2,282,632	171,112		2,453,744	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	735,700	362,328	578,964	328,231	2,199,085	0	4,204,308	2,187,595		6,391,903	132			
133												133			
134	Beginning fund balance July 1, 2016	161,400	273,239	318,425	59,077	288,573		1,100,714	1,729,219		2,829,933	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	897,100	635,567	897,389	387,308	2,487,658	0	5,305,022	3,916,814		9,221,836	136			
137												137			
138												138			
139												139			
140												140			
141												141			
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159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	138,920						138,920		E62	138,920	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	7,364						7,364		E89	7,364	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	46,707						46,707		E24	46,707	13
14	Purchase of land and equipment	32,506						32,506		G24	32,506	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	14,792						14,792		E32	14,792	16
17	Purchase of land and equipment	159						159		G32	159	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	180						180		E32	180	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	485						485		E89	485	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	241,113	0		0	0	0	241,113			241,113	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	23,917	68,646					92,563		E44	92,563	42
43	Purchase of land and equipment	942						942		G44	942	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	2,823						2,823		E44	2,823	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		33,918					33,918		E44	33,918	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	86,079						86,079		E81	86,079	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,180						1,180		E89	1,180	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	114,941	102,564		0	0	0	217,505			217,505	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	73,412	7,710					81,122		E52	81,122	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	54						54		E61	54	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	19,283	2,474			12,949		34,706		E61	34,706	127
128	Purchase of land and equipment	1,062						1,062		G61	1,062	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	31,883	1,632			31,957		65,472		E61	65,472	130
131	Purchase of land and equipment	1,682						1,682		G61	1,682	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	500						500		E03	500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,920	197					5,117		E61	5,117	135
136	Other culture and recreation	2,810						2,810		E61	2,810	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	135,606	12,013			0	44,906	0	192,525		192,525	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	14,083	5,123					19,206		E89	19,206	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			103,066				103,066		E50	103,066	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	3,189						3,189		E29	3,189	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	17,272	5,123	103,066	0	0	0	125,461			125,461	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,000	747					6,747		E29	6,747	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	36,458	10,045					46,503		E23	46,503	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	7,053						7,053		E25	7,053	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,275	222					4,497		E31	4,497	168
169	Purchase of land and equipment	499						499		G31	499	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,135						16,135		E89	16,135	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	70,420	11,014	0	0	0	0	81,434			81,434	176
177	Section G — DEBT SERVICE				363,052			363,052			363,052	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	363,052	0	0	363,052			363,052	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Parks & Trails					6,969		6,969			6,969	184
185	Capital Buildings, Equipment, and Streets					966,223		966,223			966,223	185
186	Economic Development, Industrial Park and Housing					405,955		405,955			405,955	186
187	Subtotal Regular Capital Projects	0	0			0	1,379,147	0	1,379,147		1,379,147	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,379,147	0	1,379,147			1,379,147	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	579,352	130,714	103,066	363,052	1,424,053	0	2,600,237			2,600,237	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								207,587	E91	207,587	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							179,873		E80	179,873	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation							999,629		E92	999,629	204
205	Purchase of land and equipment							7,964		G92	7,964	205
206	Construction									F92	0	206
207	Gas Utility — Current operation							513,909		E93	513,909	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								350	E80	350	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,909,312		1,909,312	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	579,352	130,714	103,066	363,052	1,424,053	0	2,600,237	1,909,312		4,509,549	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	42,500	188,000			56,776		287,276	860,837		1,148,113	255
256	Internal TIF loans/repayments and transfers out			205,399				205,399			205,399	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	42,500	188,000	205,399	0	56,776	0	492,675	860,837		1,353,512	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	621,852	318,714	308,465	363,052	1,480,829	0	3,092,912	2,770,149		5,863,061	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	148,300	316,853	588,924	24,256			1,078,333			1,078,333	264
265	Committed							0			0	265
266	Assigned					1,006,829		1,006,829			1,006,829	266
267	Unassigned	126,948						126,948			126,948	267
268	Total Governmental	275,248	316,853	588,924	24,256	1,006,829	0	2,212,110			2,212,110	268
269	Proprietary								1,146,665		1,146,665	269
270	Total ending fund balance June 30, 2017	275,248	316,853	588,924	24,256	1,006,829	0	2,212,110	1,146,665		3,358,775	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	897,100	635,567	897,389	387,308	2,487,658	0	5,305,022	3,916,814		9,221,836	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF ALTON				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.								
Purpose	Amount paid to other local governments	Purpose	Amount paid to State					
Correction.....	M05 \$	Highways.....	L44 \$					
Health.....	M32	All other.....	L89 \$					
Highways.....	M44							
Transit subsidies.....	M94							
Libraries.....	M52							
Police protection.....	M62							
Sewerage.....	M80							
Sanitation.....	M81							
All other.....	M89 \$							
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
Total salaries and wages paid.....		Amount - Omit cents						
		Z00 \$		423,783				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 52,000	29U \$	39U \$ 7,000	49U \$	49U \$	49U 45,000	49U \$	191 \$ 7,910
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U 535,000	29U	39U 38,000	49U	49U	49U 497,000		193 23,910
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T 24T	24T	34T		44T	44T		189
7. Mortgage revenue	19T 24T	24T	34T		44T	44T		189
8. TIF revenue	19U 29U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. 2009 Series A	330,000	29U	80,000	49U 250,000	49U	49U 250,000	49U	12,643
2010	19U 70,000	29U	39U 70,000	49U	49U	49U	49U	189 2,136
10. Consolidated	19U 445,000	29U	39U 15,000	49U 430,000	49U	49U	49U	189 3,150
2013A	19U 295,000	29U	39U 35,000	49U 260,000	49U	49U	49U	189 6,437
11. Refinance	19U 385,000	29U	39U 15,000	49U 370,000	49U	49U	49U	189 12,513
2013B Hospital	19U 1,100,000	29U	39U 0	49U 1,100,000	49U	49U	49U	189 23,224
12. 2015 Street	19U	29U	39U	49U	49U	49U	49U	189
13. 2016 Street	19U	29U	39U	49U	49U	49U	49U	189
14. Total long-term debt	3,212,000	0	260,000	2,410,000	0	792,000	0	91,923
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents				
		61V \$						
		64V \$		0				
Outstanding as of JUNE 30, 2017								
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS						
Assessed Valuations by Levy Authority and County, AY2015/FY2017		Amount - Omit cents						
Actual valuation -- January 1, 2015		\$ 86,677,866 x .05 = \$ 4,333,893						
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$ 308,911	W61 3,049,864		3,358,775			
REMARKS	V98							